IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE THE CHIEF JUSTICE MR.H.L.DATTU
&
THE HONOURABLE MR. JUSTICE K.T.SANKARAN

FRIDAY, THE 27TH JULY 2007 / 5TH SRAVANA 1929

ST.Rev..No. 478 of 2004

ORDER DATED 2.1.2002 IN TA.435/2001 OF KERALA SALES TAX APPELLATE TRIBUNAL, THIRUVANANTHAPURAM

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REVISION PETITIONER/RESPONDENT/REVENUE:

STATE OF KERALA,
REP. BY DEPUTY COMMISSIONER (LAW), DEPARTMENT OF COMMERCIAL TAXES, ERNAKULAM.

BY SR.GOVERNMENT PLEADER MR.MOHAMMED RAFIQ

RESPONDENT/APPELANT/ASSESSEE:

JAYASREE ASSOCIATES, CHITHIRA BAR,
PAZHAVANGADI, THIRUVANANTHAPURAM.

BY ADV. SRI.V.P.SUKUMAR

THIS SALES TAX REVISION HAVING COME UP FOR ORDERS ON 27/07/2007, THE COURT ON THE SAME DAY PASSED THE FOLLOWING:

H.L.Dattu,C.J. & K.T.Sankaran,J.

S.T.Rev.No.478 of 2004 & C.M.Appln.No.1227 of 2004

Dated, this the 27th day of July, 2007

ORDER

H.L.Dattu,C.J.

State being aggrieved by the orders passed by the Kerala Sales Tax Appellate Tribunal, Thiruvananthapuram in T.A.No.435 of 2001 dated 2nd January, 2002 is before us in this revision petition.

(2) In filing the revision petition there is a delay of 673 days. To condone the said delay, C.M.Appln.No.1227 of 2004 is filed under section 5 of the Limitation Act. Along with the said application a printed affidavit is filed before us. In the said affidavit except stating that the papers were moving from table to table and person to person, no other explanation is offered by the revenue for the delay in filing the revision petition.

(3) The explanation offered by the petitioner for condonation of the delay in filing the Sales Tax Revision case is wholly unsatisfactory. Therefore, the delay in filing the revision petition cannot be condoned by us. Accordingly the application for condonation of delay requires to be rejected and it is rejected.

(4) Consequently the revision petition is also rejected.

Ordered accordingly.

H.L.Dattu
Chief Justice

K.T.Sankaran
Judge

vns/-